

Regular Session, 2009

HOUSE BILL NO. 338

BY REPRESENTATIVE GREENE

TAX/INCOME TAX: Provides relative to the tax deduction for fees and other educational expenses for a quality public education

1 AN ACT

2 To amend and reenact R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and  
3 297.12(A)(introductory paragraph) and (B)(1), relative to individual income tax  
4 deductions; to provide for eligibility for deductions for tuition and other educational  
5 expenses related to elementary and secondary education; to provide with respect to  
6 eligible expenses; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(introductory  
9 paragraph) and (B)(1) are hereby amended and reenacted to read as follows:

10 §293. Definitions

11 The following definitions shall apply throughout this Part, unless the context  
12 requires otherwise:

13 \* \* \*

14 (9)(a) "Tax table income", for resident individuals, means adjusted gross  
15 income plus interest on obligations of a state or political subdivision thereof, other  
16 than Louisiana and its municipalities, title to which obligations vested with the  
17 resident individual on or subsequent to January 1, 1980, and less:

18 \* \* \*

(xvi) The deduction for fees and other educational expenses for a quality public education as provided for in R.S. 47:297.12.

\* \* \*

§297.10. Tax deduction; elementary and secondary school tuition

A. There shall be allowed a deduction from tax table income for the sum of amounts paid ~~or incurred~~ during the taxable year by a taxpayer for tuition and fees required for a student's enrollment in a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or secondary laboratory school which is operated by a public college or university, if the student qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of tuition and fees paid by the taxpayer per child or five thousand dollars per child, whichever is less. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

\* \* \*

§297.11. Tax deduction; educational expenses for home-schooled children

There shall be allowed a deduction from tax table income for educational expenses incurred during the taxable year by a taxpayer for the home-schooling ~~children~~ of a child, if the child qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of qualified educational expenses paid ~~incurred~~ by the taxpayer for the home-schooling of each child, or five thousand dollars per child, whichever is less. For purposes of this Section, qualified educational expenses shall include amounts expended for the purchase of textbooks and curricula necessary for home-schooling of each child. The amount of the deduction authorized by this Section shall not exceed the total taxable income of the individual.

§297.12. Tax deduction; fees and other educational expenses for a quality public education

A. There shall be allowed a deduction from tax table income for the sum of fees or other amounts paid during a tax year by a taxpayer ~~to~~ which are associated with a student's enrollment in a public elementary or secondary school for in order to ensure a quality education, if the student qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. ~~which includes~~ For purposes of this Section, "fees or other amounts" shall include all of the following:

\* \* \*

B.(1) The deduction authorized by this Section shall be equal to fifty percent of the actual amount paid by the taxpayer per student, or five thousand dollars per student, whichever is less.

\* \* \*

Section 2. This Act is declared to be remedial, curative, and procedural and therefore is to be applied retroactively as well as prospectively.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Greene

HB No. 338

**Abstract:** Clarifies that for purposes of the individual income tax deduction for tuition and other educational expenses related to elementary and secondary education, the child must qualify as a dependency exemption on the taxpayer's La. income tax return.

Present law provides an individual income tax deduction for elementary and secondary school tuition and other educational expenses.

Present law provides for the deduction of tuition, fees, and expenses for education at a nonpublic school, a public school, and expenses associated with home-schooling.

Proposed law retains present law and adds requirement that the child must qualify as a dependency exemption on the taxpayer's La. income tax return to qualify for the deduction.

Proposed law clarifies description of educational expenses associated with education at a public school.

Provides that the provisions of the Act are remedial, curative, and procedural and are to be applied retroactively as well as prospectively.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(intro. para.) and (B)(1))